

**GOVERNMENT OF ANDHRA PRADESH
ABSTRACT**

The Andhra Pradesh Electricity Duty Act, 1939 – Exemption from payment of Electricity Duty on Captive Generation of Energy for self consumption – Amendment – Orders –Issued.

ENERGY (RES-A1) DEPARTMENT

G.O.Ms. No. 63

Dt.16-11-2013

Read the following:

1. G.O.Ms.No.25, Energy (RES-A1) Department, dt.23.05.2013.
2. Representation received from M/s Madras Cements Ltd., dt.20.08.2013.

ORDER:

In the G.O. 1st read above, orders were issued exempting from payment of electricity duty payable under sub-section (1) of section 3B of the A.P Electricity Duty Act, 1939, to captive power generating units in the State with immediate effect in respect of the Energy generated and consumed by them. However, it was subject to the condition that the electricity generated by such captive units shall be utilized fully by them.

2. In the reference 2nd read above, M/s Madras Cements Ltd., has represented that their company as well as many captive power producers are unable to sell its surplus energy generated by them as exemption under the above notification is applicable only if the energy generated is fully utilized by them . Moreover, there is no clarity regarding the duty to be paid for sale of surplus Power.

3. After careful examination of the matter, Government here by decided for exemption granted from payment of electricity duty payable by the captive power generating units in respect of energy generated and consumed by them. However the surplus energy if any sold to the Grid will attract electricity duty in accordance with the provisions of Section 3 of the Electricity Duty Act, 1939.

4. This order issues with the concurrence of the Finance Department vide their U.O. No.171/PF.I/2013, dt.08-10-2013.

5. This order is available on the Internet and can be accessed at the address - <https://goir.ap.gov.in>.

Accordingly, the following notification will be published in the Extraordinary Issue of the Andhra Pradesh Gazette, dated the 18th November 2013.

NOTIFICATION

In exercise of the powers conferred by sub-section (3) of Section 3B of the Andhra Pradesh Electricity Duty Act, 1939 (Act No. V of 1939), the Government of Andhra Pradesh hereby makes the following amendment to the orders issued in G.O. Ms.No.25, Energy (RES-A1) Department, dt. 23-05-2013 and published in the Extraordinary Issue of the Andhra Pradesh Gazette No.351 dated the 24th May, 2013.

PTO

AMENDMENT

In the said orders for the words "subject to the condition that the electricity generated shall be utilized fully by them", the words - "Subject to the condition that the surplus energy if any sold to the Grid will attract electricity duty in accordance with the provisions of Section 3 of the said Act" shall be substituted.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

MRUTUNJAY SAHOO
SPECIAL CHIEF SECRETARY TO GOVERNMENT

To

The Commissioner of Printing, Stationery & Store Purchase, A.P.
Hyderabad for publication and supply of 50 copies.

The Chief Electrical Inspector to Government, A.P., Hyderabad.

The Commissioner, Industries Department.

The Chairman & Managing Director APTRANSCO, Hyderabad.

The Managing Director, APGENCO, Hyderabad.

The Chairman & Managing Director,
APCPDCL/APEPDCL/APNPDCL/APSPDCL.

All District Collectors

The Secretary, A.P. Electricity Regulatory Commission, Hyderabad.

The President (Mfg), M/s Madras Cements Ltd., Kumaraswamy Raja
Nagar, 521 457 Jaggayyapet Taluk, Krishna District, Andhra Pradesh.

Copy to:

P.S. to Prl. Secretary to Hon'ble C.M.

The Law (E) Department.

The Industries & Commerce (IP) Department.

The Finance (PF1) Department.

The P.S. to Special Chief Secretary to Government, Energy Deptt.

Copy to s.f/sc(C.No.3850/RES-A1/2013)

//FORWARDED : BY ORDER//

SECTION OFFICER